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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

CUSTOMS & CENTRAL EXCISES

New Delhi, the 18th February, 1958/29 Magha 1879

G.S.R. 72.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, and in supersession of the Customs Duties Drawback (Linoleum) Rules, 1954, the Central Government hereby issues the following rules, the same having been previously published as required by the sub-section (3) of the said section 43B, namely:—

THE CUSTOMS & EXCISE DUTIES DRAWBACK (LINOLEUM) RULES, 1958

1. **Short title.**—These rules may be called the Customs and Excise Duties Drawback (Linoleum) Rules, 1958.

2. **Definitions.**—In these rules unless the context otherwise requires,—

(a) “duty-paid materials” mean—

(i) foreign materials which are used in the manufacture of the goods and which are imported, on payment of customs duty, into India or the State of Pondicherry; and

(ii) linseed oil produced in India or the State of Pondicherry on which Central excise duty has been paid and which is used in the manufacture of the goods;

(b) “goods” means any of the articles specified below which are manufactured in India or the State of Pondicherry, namely:—

(i) Linoleum of all varieties, that is to say, floor covering material made by impregnating a foundation of hessian canvas with a composition of oxidised oil, resins, pigments, fillers, driers, powdered cork or wood flour, or any combination thereof, including material ordinarily known under the following names, namely—

Plain linoleum, inlaid linoleum, printed linoleum, and

(ii) printed felt base, that is to say, floor covering consisting of impregnated paper-felt on which the body colour and printed pattern have been applied;

(c) “refund” means drawback of import duty on foreign materials or rebate of Central excise duty on indigenous linseed oil; and

(d) "registered manufacturer" means a manufacturer of goods registered in accordance with rule 4 of these rules.

3. Goods in respect of which refund may be paid.—Subject to the provisions of the Sea Customs Act, 1878 and the Central Excises and Salt Act, 1944 and these rules, a refund shall be allowed in respect of the duty-paid materials used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. Registration of manufacturers.—(1) A refund admissible under these rules shall apply only in respect of the goods manufactured by a person registered under, and for the purposes of, these rules by a Chief Customs Officer, authorised in this behalf by the Chief Customs Authority (hereinafter referred to as the authorised Chief Customs Officer).

(2) An application for registration shall be made by a manufacturer of the goods to the authorised Chief Customs Officer.

(3) Such manufacturer shall furnish with such application a list of the specific brands or varieties of goods which he intends to export under claim for refund under these rules.

(4) The authorised Chief Customs Officer may, if satisfied that the provisions of this rule have been complied with, register the applicant as a registered manufacturer.

(5) The authorised Chief Customs Officer may, subsequent to the registration of the manufacturer, permit the manufacturer, on application, to make any additions to the list referred to in sub-rule (3).

(6) Subsequent to registration, a registered manufacturer shall not alter the composition or formula of any brand or variety of the goods, or the quantity of different duty-paid materials used in the manufacture of such goods, except with the prior approval of the authorised Chief Customs Officer.

(7) Any registered manufacturer contravening the provisions of the last preceding sub-rule shall, without prejudice to any other penalty to which he may be subject under either of the Acts or these rules, render himself liable to have his registration cancelled:

Provided that the registration shall not be cancelled unless he has been given an opportunity to make his representation.

5. Rate of refund.—(1) The registered manufacturer shall in respect of each brand or variety of the goods, furnish to the authorised Chief Customs Officer every six months—

(a) the description and quantity of different duty-paid materials used in the manufacture of one hundred yards of the goods; and

(b) the average amount of customs and excise duty paid on the quantities of duty-paid materials referred to in the foregoing clause, based on the average customs or excise duty paid on such materials in the preceding six months.

(2) The rate of refund admissible under these rules shall be the average amount of customs and excise duty referred to in the preceding sub-rule, duly verified by the authorised Chief Customs Officer, and shall be allowed in respect of all shipments of the goods made from any port in India or the State of Pondicherry, in accordance with the provisions of section 43B of the Sea Customs Act, 1878 (8 of 1878) and of these rules, during such subsequent period of six months as is designated for the purpose, in any particular case, by the authorised Chief Customs Officer.

6. Manner of allowing refund.—(1) Refund shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

(a) the shipper of the goods shall, on the relative shipping bill, declare—

(i) that a claim for refund is being made under these rules;

(ii) that to the best of his knowledge and belief, the composition of the goods and the proportion of the duty-paid materials used in the manufacture of the goods have not been altered subsequent

to the registration of the manufacturer save with the prior permission of the authorised Chief Customs Officer;

(b) the shipper shall, in the shipping bill, furnish, in addition to the information required under section 29 of the Sea Customs Act, 1878 (8 of 1878), such additional information as may, in the opinion of the Customs Collector, be necessary for the purpose of verification of the claim for drawback, and in particular the Customs Collector may require such additional information in respect of the following matters, namely:—

(i) the description of the goods,

(ii) the name of the manufacturer, the registration number of the manufacturer and the authority or officer with whom he got himself registered,

(iii) the particulars of any brand or trade mark attached to the goods,

(iv) length, width, weight and like particulars in respect of the goods; and

(c) the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

(2) No refund shall be allowed on the shipment of the goods in respect of which the composition or formula has been varied contrary to the under-taking mentioned in sub-rule (6) of rule 4.

7. Powers of Customs Collector.—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the duty-paid materials used in the manufacture of the goods and the duty paid thereon.

8. Access to manufactory.—A registered manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for refund.

[No. 9.]

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